

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA**

BILL OF INFORMATION FOR WILLFUL FAILURE TO PAY OVER TAX

UNITED STATES OF AMERICA

*** CRIMINAL NO.**

v.

*** SECTION:**

HEATHER CHAISSON

*** VIOLATION: 26 U.S.C. §7202**

*** * ***

The United States Attorney charges that:

COUNT ONE

A. AT ALL MATERIAL TIMES HEREIN:

1. From on or about June 1, 2006, through on or about June 5, 2008, the defendant, **HEATHER CHAISSON** (“Chaisson”), worked as the bookkeeper at **Company A**, a software development company with its principal place of business located in New Orleans, Louisiana.

2. In or about May 2007, **CHAISSON** recommended that the President of **Company A** terminate its contract with a third party payroll outsourcing company that **Company A** had used to deal with its accounting-related issues including, but not limited to, calculating payroll and filing the necessary tax documents and payments.

3. Immediately thereafter, **CHAISSON** assumed responsibility for overseeing **Company A's** accounting and payroll. Defendant also assumed responsibility for filing **Company A's** Employer's Quarterly Federal Tax Returns ("Form 941"), setting forth the total amount of wages and other compensation subject to withholding, the total amount of income tax withheld, the total amount of social security and Medicare taxes due, and the total tax deposits, with the Internal Revenue Service ("IRS") to account for **Company A's** employment taxes.

4. Consequently, beginning in or about May 2007, **CHAISSON** was a responsible person within **Company A** and, as such, had a duty to collect, account for, and pay over federal income taxes and Federal Insurance Contribution Act ("FICA") taxes (comprised of social security taxes and hospital insurance or Medicare taxes), on the wages of individual employees of **Company A**.

5. From in or about May 2007 through on or about June 5, 2008, **CHAISSON** embezzled money from **Company A** by using its payroll account to conceal diversions she made to herself. In particular, **CHAISSON** used her position and authority as bookkeeper to add money to her own paycheck, issue herself an extra payroll check, and cause checks to be written to her (or cause direct deposits to be made to her bank accounts controlled by her) but register the payments in **Company A's** accounting system as being made to other creditors. Defendant even "booked" several of the checks as having been paid to the Louisiana State Department of Revenue, when, in fact, she issued them to herself.

6. From in or about May 2007, through in or about June 2008, **CHAISSON** caused **Company A** to issue Forms W-2, Wage and Tax Statements, to numerous employees, reflecting that employment taxes, including FICA taxes, were being withheld from the wages of **Company**

A's employees. **CHAISSON**, however, failed to file any Forms W-2 with the IRS, as required by law.

7. From in or about May 2007 through in or about June 2008, defendant **CHAISSON** failed to file Forms 941 for **Company A**, as required by law.

8. Because of Defendant's conduct, beginning in or about May 2007, through in or about June 2008, **Company A** failed to make required tax payments to the IRS.

9. Instead of paying employees' payroll tax withholding to the IRS in the form of tax payments, however, **CHAISSON** diverted the withheld funds, in the manners described above, to her personal accounts for her own use.

10. From in or about May 2007 through in or about June 2008, **CHAISSON** failed to account for and pay over to the IRS employment taxes on the wages of employees for **Company A** in the amount of approximately \$174,493.00.

B. THE OFFENSE OF FAILURE TO ACCOUNT FOR AND PAY OVER EMPLOYMENT TAXES

11. On or about April 30, 2008, in the Eastern District of Louisiana, the defendant, **HEATHER CHAISSON**, did willfully fail to truthfully account for and pay over to the Internal Revenue Service federal income taxes withheld and due and owing to the United

States of America on behalf of **Company A** and its employees, for the fiscal quarter ending March 31, 2008, in the amount of approximately \$49,581.00; all in violation of Title 26, United States Code, Section 7202.

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New Orleans, Louisiana
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